



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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Comptroller

Internal Audit Section

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Internal Audit Executive

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February 29, 2012

James M. Garavaglia, Asset Manager, Comptroller's Office
1520 Market St., Suite 3005
St. Louis, MO 63103

RE: Payroll Distribution (Project #2012-33)

Dear Mr. Garavaglia:

We have conducted a payroll distribution review of the Records Retention Section (Department #163) for the pay period ending January 14, 2012. The objectives of this review were to determine if:

- Only eligible employees received wages.
- Wages were adequately safeguarded.
- Employees were only paid for actual hours worked or approved usage of paid leave.
- Accruals and use of paid leave were accurate.

The fieldwork was completed on February 3, 2012.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

During this review, nothing came to our attention that caused us to believe the wages were not properly distributed and safeguarded.

If you have any questions, please contact Internal Audit Section at (314) 657-3490.

Respectfully,

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

cc: Veronica J. Head, Records Retention Supervisor, Office of the Comptroller
Amy Williams, Payroll Manager, Office of the Comptroller